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*Attorneys for Irving H. Picard, Trustee
for the substantively consolidated SIPA Liquidation
of Bernard L. Madoff Investment Securities LLC
and the estate of Bernard L. Madoff*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation of
Bernard L. Madoff Investment Securities LLC,

Plaintiff,

No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

Adv. Pro. No. 09-01161 (SMB)

v.

FEDERICO CERETTI, et al.,

Defendants.

**DECLARATION OF ANTHONY M. GRUPPUSO, ESQ.
IN SUPPORT OF TRUSTEE'S OPPOSITION TO JOINT LIQUIDATORS'
MOTION TO DISMISS FOURTH AMENDED COMPLAINT**

ANTHONY M. GRUPPUSO hereby declares as follows:

1. I am a member of the Bars of the State of New York, the State of New Jersey, and this Court, and I am counsel at Baker & Hostetler LLP, attorneys for plaintiff Irving H. Picard, as trustee (the "Trustee") for the substantively consolidated liquidation of the business of Bernard L. Madoff Investment Securities LLC under the Securities Investor Protection Act, 15 U.S.C. §§ 78aaa, *et seq.*, and the estate of Bernard L. Madoff.
2. I am fully familiar with the facts set forth herein based either upon my own personal knowledge or upon information conveyed to me that I believe to be true. I make this Declaration to submit, for the Court's convenience and ease of reference, a true and correct copy of the following document, which is attached as *Exhibit A*:

Fourth Amended Complaint, *Picard v. Ceretti, et al.*, Adv. Pro. No. 09 1161 (SMB) (Bankr. S.D.N.Y.), filed on March 17, 2014, ECF No. 100.

Pursuant to 28 U.S.C. § 1746, I hereby declare under penalty of perjury that the foregoing statements made by me are true and correct.

Dated: October 14, 2014
New York, New York

/s/ Anthony M. Gruppuso
Anthony M. Gruppuso